



BUDGET OVERSIGHT POLICY

ICSUAM Policy # 2002.00

2nd Quarter Budget Review – FY2023/24

California State University, San Bernardino

BUDGET OVERSIGHT POLICY

2nd Quarter Budget Review – FY 2023/24

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FISCAL YEAR 2023-24 PROJECTED BUDGET BALANCE AVAILABLE (BBA)

2nd Quarter Review

OPERATING FUNDS - STATE AND ENTERPRISE FUNDS

SB001 - Operating Fund

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 2nd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24	6/30/23 Year-End BBA	Variance (23/24 Projected BBA Comparing with 22/23 Actual BBA)	Variance % Higher (Lower) 23/24 BBA to 22/23
Office of the President	1,172,656	603,011	1,030	200	568,415	519,616	(46,529)	58,764	36,563	14,225	22,339	61%
Academic Affairs	105,650,625	56,152,549	1,074,847	312,293	48,110,935	54,046,829	(5,293,158)	4,505,411	(5,148,147)	5,174,630	(10,322,777)	-201%
Student Affairs	12,027,213	4,749,211	1,017,828	515,931	5,744,243	3,630,723	2,000,560	76,756	36,204	2,805,108	(2,768,904)	-7648%
Finance, Tech, & Ops	36,167,892	17,558,571	4,792,083	117,214	13,700,023	13,554,981	(2,758,248)	2,418,438	484,852	2,009,924	(1,525,072)	-315%
University Advancement	6,764,114	3,212,049	247,005	1,893,372	1,411,689	2,964,678	(341,198)	(1,444,609)	232,818	(1,096,410)	1,329,228	571%
Human Resources	4,228,115	1,839,863	101,134	16,699	2,270,419	1,879,241	(119,866)	226,640	284,404	362,634	(78,230)	-28%
Total	166,010,614	84,115,253	7,233,928	2,855,709	71,805,725	76,596,069	(6,558,438)	5,841,401	(4,073,306)	9,270,110	(13,343,417)	328%

SBSSI - Student Success Initiative

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 2nd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24	6/30/23 Year-End BBA	Variance (23/24 Projected BBA Comparing with 22/23 Actual BBA)	Variance % Higher (Lower) 23/24 BBA to 22/23
Academic Affairs	1,943,366	682,090	7,073	557	1,253,645	772,813	(631)	453,347	28,116	741,717	(713,601)	-2538%
Student Affairs	1,883,235	594,031	10,974	-	1,278,230	-	-	-	1,278,230	637,958	640,272	50%
Finance, Tech, & Ops	1,056,063	554,238	270,747	61,173	169,905	-	-	129,055	40,850	43,115	(2,265)	-6%
Total	4,882,663	1,830,358	288,795	61,730	2,701,780	772,813	(631)	582,402	1,347,196	1,422,790	(75,594)	-5%

RYxxx - Lottery Funds

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 2nd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24	6/30/23 Year-End BBA	Variance (23/24 Projected BBA Comparing with 22/23 Actual BBA)	Variance % Higher (Lower) 23/24 BBA to 22/23
Academic Affairs	1,323,200	370,502	79,974	-	872,724	50,075	2,650	905,206	(85,207)	271,534	(356,741)	-419%
Finance, Tech, & Ops	202,978	(4,026)	124,604	-	82,400	-	-	82,400	-	-	-	0%
Total	1,526,178	366,476	204,578	-	955,124	50,075	2,650	987,606	(85,207)	271,534	(356,741)	-131%

FISCAL YEAR 2023-24 PROJECTED BUDGET BALANCE AVAILABLE (BBA)

2nd Quarter Review

OPERATING FUNDS - STATE AND ENTERPRISE FUNDS

RV1xx - Campus Partners Funds

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 2nd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24	6/30/23 Year-End BBA	Variance (23/24 Projected BBA Comparing with 22/23 Actual BBA)	Variance % Higher (Lower) 23/24 BBA to 22/23
Carry-Over	\$ 2,134,122	\$ -	\$ -	\$ -	\$ 2,134,122	\$ -	\$ 923,603	\$ 116,111	1,094,408			
Revenues	-	(968,025)	-	-	968,025	-	288,054	106,502	573,469			
Salaries & Wages	-	140,467	-	-	(140,467)	146,520	(146,000)	-	(140,987)			
Benefits	-	34,967	-	-	(34,967)	34,550	(68,000)	-	(1,517)			
Operating Exp & Equip	-	1,584,833	172,203	11,664	(1,768,700)	-	(1,027,657)	331,530	(1,072,573)			
Total	2,134,122	792,242	172,203	11,664	1,158,014	181,070	(30,000)	554,143	452,801	1,976,570	(1,523,769)	-337%

SUMMARY - State Side (SB001 + SSI + Lottery + Campus Partners)

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 2nd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24	6/30/23 Year-End BBA	Variance (23/24 Projected BBA Comparing with 22/23 Actual BBA)	Variance % Higher (Lower) 23/24 BBA to 22/23
Office of the President	1,172,656	603,011	1,030	200	568,415	519,616	(46,529)	58,764	36,563	14,225	22,339	61%
Academic Affairs	111,051,313	57,997,383	1,334,097	324,514	51,395,318	55,050,787	(5,321,139)	6,418,107	(4,752,437)	8,164,450	(12,916,888)	-272%
Student Affairs	13,910,448	5,343,241	1,028,802	515,931	7,022,473	3,630,723	2,000,560	76,756	1,314,434	3,443,066	(2,128,632)	-162%
Finance, Tech, & Ops	37,426,932	18,108,783	5,187,434	178,387	13,952,328	13,554,981	(2,758,248)	2,629,893	525,702	2,053,039	(1,527,337)	-291%
University Advancement*	6,764,114	3,212,049	247,005	1,893,372	1,411,689	2,964,678	(341,198)	(1,444,609)	232,818	(1,096,410)	1,329,228	571%
Human Resources	4,228,115	1,839,863	101,134	16,699	2,270,419	1,879,241	(119,866)	226,640	284,404	362,634	(78,230)	-28%
Total	174,553,578	87,104,329	7,899,503	2,929,103	76,620,642	77,600,027	(6,586,419)	7,965,551	(2,358,516)	12,941,004	(15,299,520)	-649%

ENTERPRISE FUNDS

Summary by Division	Revised Budget	YTD Actual	Encumbrance	Pre-Enc.	Current BBA as of 2nd Quarter	Projected Payroll Expenditures (Amount)	Projected Reimbursements/ Transfers/ Revenue (on 6/30/24)	Projected OE&E Expenditures (Amount)	Projected BBA on 6/30/24	6/30/23 Year-End BBA	Variance (23/24 Projected BBA Comparing with 22/23 Actual BBA)	Variance % Higher (Lower) 23/24 BBA to 22/23
College of Global & Extended Learning	11,873,468	(3,669,644)	1,116,639	30,729	14,395,745	4,195,928	(2,881,461)	1,168,092	11,913,185	10,334,453	1,578,732	13%
Health Center	518,045	(4,579,188)	322,999	11,328	4,762,906	3,466,297	369,540	275,326	651,744	286,976	364,768	56%
Housing and Residential Education	-	(1,844,980)	1,123,088	574,623	147,269	1,306,390	279,927	3,909,869	(5,348,917)	(149,293)	(5,199,624)	-97%
Parking and Transportation Services	3,474,932	661,178	462,704	104,286	2,246,764	1,114,578	(1,977,030)	1,364,995	1,744,221	3,255,368	(1,511,147)	-87%
Parking Fine and Forfeitures	791,260	157,654	259,847	234,647	139,112	-	(286,616)	354,635	71,093	266,346	(195,253)	-275%



CSU OPERATING FUND – SB001

President's Division - Operating Fund	FY 2023-24 2nd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / Unit	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
President's Office	929,199	470,193	-	-	459,006	462,033	-	-	(3,027)	
Ombuds Services	164,472	112,241	-	-	52,231	3,160	(2,991)	-	52,061	
Estimated GSI/Merit Salary Increases	-	-	-	-	-	54,423	(43,538)	-	(10,885)	
Salaries & Wages Total	\$ 1,093,671	\$ 582,434	\$ -	\$ -	\$ 511,237	\$ 519,616	\$ (46,529)	\$ -	\$ 38,150	
President's Office	57,255	13,439	880	-	42,935	-	-	58,732	(15,797)	
Ombuds Services	21,730	7,137	150	200	14,243	-	-	32	14,211	
Operating Exp & Equip Total	\$ 78,985	\$ 20,577	\$ 1,030	\$ 200	\$ 57,178	\$ -	\$ -	\$ 58,764	\$ (1,586)	
Grand Total	\$ 1,172,656	\$ 603,011	\$ 1,030	\$ 200	\$ 568,415	\$ 519,616	\$ (46,529)	\$ 58,764	\$ 36,563	

Academic Affairs - Operating Fund	FY 2023-24 2nd Quarter Budget Review								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024
Acad Affairs-Provost/VP	(315,500)	(315,500)	-	-	-	-	-	-	-
Fac Aff/Bud&Plng/Prog	(131,440)	(131,440)	-	-	-	-	-	-	-
Research	(4,138)	(4,138)	-	-	-	-	-	-	-
Graduate Studies	(2,325)	(2,325)	-	-	-	-	(4,000)	-	4,000
Acad Success&UG Adv	(50)	(50)	-	-	-	-	-	-	-
International Programs	(15,960)	(15,960)	-	-	-	-	-	-	-
Enrollment Management	(138,873)	(138,873)	-	-	-	-	-	-	-
AA - JHBC	(63,059)	(63,059)	-	-	-	-	(172,794)	-	172,794
AA - COE	(32,401)	(32,401)	-	-	-	-	277,868	-	(277,868)
AA - CAL	(192,437)	(192,437)	-	-	-	-	(249,693)	-	249,693
AA - CNS	(101,238)	(101,238)	-	-	-	-	(173,568)	-	173,568
AA - CSBS	(212,143)	(212,143)	-	-	-	-	(236,091)	-	236,091
AA - Palm Desert Campus	(18)	(18)	-	-	-	-	-	-	-
AA - Library	(49,660)	(49,660)	-	-	-	-	-	-	-
Revenue Total	\$ (1,259,242)	\$ (1,259,242)	\$ -	\$ -	\$ -	\$ -	\$ (558,279)	\$ -	\$ 558,279
Acad Affairs-Provost/VP	1,944,436	312,448	-	-	1,631,988	304,762	1,113,241	-	213,985
Faculty Senate	55,976	20,022	-	-	35,954	24,420	5,188	-	6,346
Fac Aff/Bud&Plng/Prog	2,817,399	1,406,414	-	-	1,410,985	1,674,506	57,000	-	(320,521)
Research	949,557	639,091	-	-	310,466	426,970	(114,892)	-	(1,612)
Graduate Studies	611,126	316,820	-	-	294,306	321,975	-	-	(27,669)
Acad Success&UG Adv	3,479,626	2,128,860	-	-	1,350,766	1,910,325	(281,348)	-	(278,211)
International Programs	1,160,523	471,177	-	-	689,346	624,882	(20,311)	-	84,775
Enrollment Management	4,900,505	2,435,790	-	-	2,464,715	2,335,330	-	-	129,385
AA - JHBC	14,349,838	7,799,679	-	-	6,550,159	6,899,036	-	-	(348,877)
AA - COE	8,932,455	4,857,397	-	-	4,075,058	4,860,415	(179,833)	-	(605,524)
AA - CAL	16,373,902	9,480,110	-	-	6,893,792	8,671,504	(480,600)	-	(1,297,112)
AA - CNS	21,458,097	12,476,628	-	-	8,981,469	10,497,556	(821,081)	-	(695,006)
AA - CSBS	15,965,656	9,903,886	-	-	6,061,770	8,472,784	(406,000)	-	(2,005,015)
AA - Palm Desert Campus	880,593	388,242	-	-	492,351	387,431	-	-	104,920
AA - Library	2,718,333	1,467,919	-	-	1,250,414	1,520,465	(35,420)	-	(234,631)
Sponsored Programs Admin	-	292,342	-	-	(292,342)	288,078	(308,794)	-	(271,626)
Estimated GSI/Merit Salary Increases	-	-	-	-	-	4,826,390	(3,861,112)	-	(965,278)
Salaries & Wages Total	\$ 96,598,023	\$ 54,396,825	\$ -	\$ -	\$ 42,201,198	\$ 54,046,829	\$ (5,333,962)	\$ -	\$ (6,511,669)
Acad Success&UG Adv	321	321	-	-	-	-	-	-	-
AA - JHBC	19,093	19,093	-	-	-	-	-	-	-
AA - COE	790	790	-	-	-	-	-	-	-
AA - CAL	7,650	7,650	-	-	-	-	-	-	-

Academic Affairs - Operating Fund	FY 2023-24 2nd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
AA - CNS	14,289	14,446	-	-	(157)	-	-	-	(157)	
AA - CSBS	15,891	15,987	-	-	(97)	-	-	-	(97)	
Benefit Total	\$ 58,033	\$ 58,286	\$ -	\$ -	\$ (253)	\$ -	\$ -	\$ -	\$ (253)	
Acad Affairs-Provost/VP	225,585	73,413	32,054	-	120,118	-	(22,414)	21,593	120,939	
Faculty Senate	558	22,388	-	-	(21,830)	-	(18,500)	9,815	(13,145)	
Fac Aff/Bud&Plng/Prog	1,124,046	600,266	173,176	28,644	321,961	-	122,422	383,958	(184,419)	
Research	171,860	46,703	5,209	5,060	114,888	-	1,443	150,880	(37,435)	
Graduate Studies	25,693	19,336	1,266	-	5,091	-	(4,000)	15,140	(6,049)	
Acad Success&UG Adv	585,827	99,678	72,942	52,000	361,208	-	272,867	108,793	(20,452)	
International Programs	130,080	212,618	7,792	-	(90,330)	-	(37,440)	372,345	(425,235)	
Enrollment Management	699,750	259,169	60,546	-	380,035	-	133,060	216,271	30,704	
AA - JHBC	2,584,085	80,127	38,490	77,291	2,388,177	-	-	195,908	2,192,269	
AA - COE	300,392	134,452	(267)	-	166,207	-	(19,417)	163,431	22,193	
AA - CAL	411,235	240,330	60,801	3,875	106,228	-	(137,732)	231,703	12,257	
AA - CNS	1,291,369	515,042	435,436	62,776	278,115	-	-	629,765	(351,650)	
AA - CSBS	671,331	(144,634)	105,039	13,946	696,980	-	-	254,450	442,530	
AA - Palm Desert Campus	174,254	106,494	72,546	-	(4,786)	-	-	55,246	(60,032)	
AA - Library	1,548,951	691,299	9,815	68,702	779,135	-	-	1,696,113	(916,978)	
Sponsored Programs Admin	308,794	-	-	-	308,794	-	308,794	-	-	
Operating Exp & Equip Total	\$ 10,253,811	\$ 2,956,680	\$ 1,074,847	\$ 312,293	\$ 5,909,991	\$ -	\$ 599,083	\$ 4,505,411	\$ 805,497	
Grand Total	\$ 105,650,625	\$ 56,152,549	\$ 1,074,847	\$ 312,293	\$ 48,110,935	\$ 54,046,829	\$ (5,293,158)	\$ 4,505,411	\$ (5,148,147)	

Student Affairs - Operating Fund	FY 2023-24 2nd Quarter Budget Review								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024
VP Student Affairs	1,339,990	754,840	-	-	585,149	608,166	(23,017)	-	-
Stdnt Success & Edu Eqty	2,350,104	1,320,879	-	-	1,029,225	990,854	38,371	-	-
Health & Counseling Centers	365,608	24,634	-	-	340,974	27,000	313,974	-	-
Intercollegiate Athletics / IM	1,601,175	778,189	-	-	822,986	813,188	9,798	-	-
Dean of Students	1,191,528	512,459	-	-	679,069	679,069	-	-	-
Housing	94,026	41,854	-	-	52,172	52,172	-	-	-
Santos Manuel SU	154,944	-	-	-	154,944	154,944	-	-	-
GSI/Merit Salary Cost & Reimbursements	-	-	-	-	-	305,331	(244,265)	-	(61,066)
Salaries & Wages Total	\$ 7,097,376	\$ 3,432,856	\$ -	\$ -	\$ 3,664,519	\$ 3,630,723	\$ 94,862	\$ -	\$ (61,066)
Stdnt Success & Edu Eqty	-	48,850	-	-	(48,850)	-	-	-	(48,850)
Dean of Students	-	13,274	-	-	(13,274)	-	-	-	(13,274)
Benefit Total	\$ -	\$ 62,124	\$ -	\$ -	\$ (62,124)	\$ -	\$ -	\$ -	\$ (62,124)
VP Student Affairs	1,393,054	206,366	13,150	-	1,173,539	-	1,014,144	-	159,395
Stdnt Success & Edu Eqty	1,407,245	413,273	420,918	119,012	454,042	-	454,042	-	-
Office of Pre-College Programs	-	3,182	11	-	(3,194)	-	(18,194)	15,000	-
Health & Counseling Centers	454,234	92,144	387,208	346,920	(372,038)	-	(372,038)	-	-
Intercollegiate Athletics / IM	165,279	47,199	33,788	49,999	34,293	-	(9,798)	44,091	-
Dean of Students	1,457,151	450,001	160,575	-	846,576	-	846,576	-	-
Housing	20,202	748	1,790	-	17,665	-	-	17,665	-
Santos Manuel SU	32,672	41,318	388	-	(9,034)	-	(9,034)	-	-
Operating Exp & Equip Total	\$ 4,929,837	\$ 1,254,230	\$ 1,017,828	\$ 515,931	\$ 2,141,849	\$ -	\$ 1,905,698	\$ 76,756	\$ 159,395
Grand Total	\$ 12,027,213	\$ 4,749,211	\$ 1,017,828	\$ 515,931	\$ 5,744,243	\$ 3,630,723	\$ 2,000,560	\$ 76,756	\$ 36,204

Finance, Tech, & Ops - Operating Fund	FY 2023-24 2nd Quarter Budget Review								
Departments DXXXX	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024
FTO - VP/Auditor	(5,000)	(5,000)	-	-	-	-	-	-	-
Facilities Administration	(45,157)	(45,157)	-	-	-	-	(30,000)	-	30,000
Risk Management	(900)	(900)	-	-	-	-	-	-	-
Facilities Planning & Mgmt	(318,169)	(318,169)	-	-	-	-	(300,000)	-	300,000
AVP- Fin & Admin Svcs	(524)	(524)	-	-	-	-	-	-	-
Accounting (State-side)	(131,432)	(131,432)	-	-	-	-	-	-	-
Support Services	(95,385)	(95,385)	-	-	-	-	-	-	-
Procurement & Contracts	(35,766)	(35,766)	-	-	-	-	-	-	-
University Police	(106,068)	(106,068)	-	-	-	-	(287,908)	-	287,908
Revenue Total	\$ (738,403)	\$ (738,403)	\$ -	\$ -	\$ -	\$ -	\$ (617,908)	\$ -	\$ 617,908
FTO - VP/Auditor	820,381	353,452	-	-	466,929	379,063	-	-	87,866
Facilities Administration	1,056,637	524,966	-	-	531,671	517,965	-	-	13,706
Risk Management	744,259	367,554	-	-	376,705	360,553	-	-	16,152
Facilities Planning, Dsgn&Cnstr	501,519	220,285	-	-	281,235	213,284	-	-	67,951
Facilities Planning & Mgmt	6,204,802	3,202,635	-	-	3,002,167	3,126,190	(69,000)	-	(55,023)
AVP- Fin & Admin Svcs	268,038	114,930	-	-	153,108	152,802	-	-	306
Accounting (State-side)	2,274,641	1,146,968	-	-	1,127,673	1,139,968	-	-	(12,295)
University Budget Office	429,337	214,668	-	-	214,669	207,668	-	-	7,001
Support Services	755,303	333,451	-	-	421,852	326,450	-	-	95,402
Procurement & Contracts	669,957	337,767	-	-	332,190	330,768	-	-	1,422
Aux Business Services	290,950	152,079	-	-	138,871	105,050	-	-	33,821
University Police	2,774,523	1,510,580	-	-	1,263,943	1,339,418	-	-	(75,475)
Estimated GSI/Merit Salary Increases	-	-	-	-	-	777,222	(621,777)	-	(155,445)
Salaries & Wages Total	\$ 16,790,347	\$ 8,479,333	\$ -	\$ -	\$ 8,311,013	\$ 8,976,401	\$ (690,777)	\$ -	\$ 25,389
Facilities Administration	37,909	44,685	55,035	-	(61,810)	-	-	-	(61,810)
Risk Management	7,700	-	-	-	7,700	-	-	-	7,700
Benefit Total	\$ 45,609	\$ 44,685	\$ 55,035	\$ -	\$ (54,110)	\$ -	\$ -	\$ -	\$ (54,110)
FTO - VP/Auditor	892,815	51,456	24,570	301	816,487	-	-	-	816,487
Facilities Administration	348,836	126,277	112,281	-	110,278	-	-	110,278	-
Risk Management	230,428	39,791	44,891	2,293	143,453	-	-	40,000	103,453
Facilities Planning, Dsgn&Cnstr	143,627	81,521	172,476	-	(110,370)	-	(250,000)	4,500	135,130
Facilities Planning & Mgmt	3,196,096	1,863,132	1,889,720	21,917	(578,674)	-	-	273,943	(852,617)
AVP- Fin & Admin Svcs	133,599	3,852	360	-	129,387	-	-	3,852	125,535
Accounting (State-side)	622,665	85,281	144,335	21,149	371,901	-	-	85,281	286,620
University Budget Office	12,694	644	-	600	11,450	-	-	600	10,850
Support Services	175,212	73,799	11,990	-	89,423	-	-	73,799	15,624
Procurement & Contracts	243,653	153,593	60,722	10	29,328	-	-	169,323	(139,995)
Aux Business Services	49,103	-	462	-	48,641	-	-	500	48,141
University Police	534,350	330,769	400,356	34,531	(231,306)	-	-	40,140	(271,446)
Parking/Fines	-	-	-	3,988	(3,988)	-	-	-	(3,988)
Operating Exp & Equip Total	\$ 6,583,077	\$ 2,810,115	\$ 2,862,163	\$ 84,789	\$ 826,010	\$ -	\$ (250,000)	\$ 802,216	\$ 273,794
DXXXX Total	\$ 22,680,631	\$ 10,595,731	\$ 2,917,197	\$ 84,789	\$ 9,082,914	\$ 8,976,401	\$ (1,558,685)	\$ 802,216	\$ 862,982

Finance, Tech, & Ops - Operating Fund	FY 2023-24 2nd Quarter Budget Review									
Departments FXXXX	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
IT Ops & Customer Svcs	(158,393)	(158,393)	-	-	-	-	(98,000)	-	98,000	
Digital Transformation	(4,036)	(4,036)	-	-	-	-	(5,000)	-	5,000	
Revenue Total	\$ (162,429)	\$ (162,429)	\$ -	\$ -	\$ -	\$ -	\$ (103,000)	\$ -	\$ 103,000	
ITS - CIO Admin Ofc	397,563	230,335	-	-	167,228	128,634	-	-	38,594	
Information Security Office	688,412	373,767	-	-	314,646	343,211	-	-	(28,566)	
Multimedia & Immersive Tech	991,405	625,295	-	-	366,110	390,540	(58,994)	-	34,564	
IT Ops & Customer Svcs	4,002,474	1,881,261	-	-	2,121,213	1,603,082	(52,276)	-	570,407	
Admin Syst & User Experience	1,915,835	889,896	-	-	1,025,939	794,768	-	-	231,171	
Institutional Rsrch&Analytics	723,141	347,812	-	-	375,329	298,416	-	-	76,913	
Digital Transformation	404,741	478,511	-	-	(73,770)	432,102	(51,936)	-	(453,936)	
Estimated GSI/Merit Salary Increases	-	-	-	-	-	498,028	(398,423)	-	(99,606)	
Salaries & Wages Total	\$ 9,123,571	\$ 4,826,877	\$ -	\$ -	\$ 4,296,694	\$ 4,488,781	\$ (561,629)	\$ -	\$ 369,541	
Admin Syst & User Experience	-	87,577	-	-	(87,577)	89,799	-	-	(177,376)	
Benefit Total	\$ -	\$ 87,577	\$ -	\$ -	\$ (87,577)	\$ 89,799	\$ -	\$ -	\$ (177,376)	
FTO - VP/Auditor	82,350	-	-	-	82,350	-	-	-	82,350	
ITS - CIO Admin Ofc	58,998	23,208	25,000	-	10,791	-	-	62,019	(51,229)	
Information Security Office	80,046	100,067	110,312	21,600	(151,933)	-	-	61,019	(212,952)	
Multimedia & Immersive Tech	154,237	115,867	23,577	-	14,793	-	-	381,157	(366,364)	
IT Ops & Customer Svcs	2,633,567	1,322,313	1,344,601	10,825	(44,172)	-	(167,548)	505,405	(382,030)	
Admin Syst & User Experience	1,413,973	438,050	355,574	-	620,348	-	(275,000)	471,668	423,680	
Institutional Rsrch&Analytics	88,011	126,603	-	-	(38,592)	-	(5,000)	125,498	(159,090)	
Digital Transformation	14,936	84,926	15,822	-	(85,812)	-	(87,386)	9,456	(7,882)	
Old ITS Depts	-	(219)	-	-	219	-	-	-	219	
Oper Exp & Equip Total	\$ 4,526,119	\$ 2,210,815	\$ 1,874,886	\$ 32,425	\$ 407,993	\$ -	\$ (534,934)	\$ 1,616,222	\$ (673,296)	
FXXXX Total	\$ 13,487,261	\$ 6,962,840	\$ 1,874,886	\$ 32,425	\$ 4,617,110	\$ 4,578,580	\$ (1,199,563)	\$ 1,616,222	\$ (378,130)	
Finance, Tech, & Ops Grand Total	\$ 36,167,892	\$ 17,558,571	\$ 4,792,083	\$ 117,214	\$ 13,700,023	\$ 13,554,981	\$ (2,758,248)	\$ 2,418,439	\$ 484,851	

University Advancement - Op Fund	FY 2023-24 2nd Quarter Budget Review								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024
Vice President	506,974	258,332	-	-	248,642	244,809	(21,000)	-	24,833
Strategic Communication	1,409,005	725,363	-	-	683,642	713,354	(31,767)	-	2,055
Alumni Relations	479,623	244,585	-	-	235,038	238,350	(3,312)	-	-
Ofc Philanthropic Giving	1,621,770	715,733	-	-	906,037	736,659	-	-	169,378
Advancement Services	739,960	365,655	-	-	374,305	381,531	(7,227)	-	-
Special Events	536,507	233,422	-	-	303,085	237,853	65,232	-	-
Gvmnt & Community Relations	312,011	157,087	-	-	154,925	157,135	(2,211)	-	1
5% GSI & Merit Salary Increase	-	-	-	-	-	254,986	(203,989)	-	(50,997)
Salaries & Wages Total	\$ 5,605,850	\$ 2,700,177	\$ -	\$ -	\$ 2,905,673	\$ 2,964,678	\$ (204,274)	\$ -	\$ 145,269
Vice President	245,091	13,028	120,000	-	112,063	-	(120,000)	193,120	38,943
Strategic Communication	426,076	254,448	38,131	1,880,994	(1,747,497)	-	-	(1,751,994)	4,497
Alumni Relations	113,232	67,887	18,649	-	26,697	-	3,312	21,000	2,385
Ofc Philanthropic Giving	143,355	71,701	6,590	-	65,064	-	-	34,500	30,564
Advancement Services	204,446	74,606	63,636	12,378	53,827	-	7,227	36,369	10,231
Special Events	20,000	1,000	-	-	19,000	-	19,000	-	-
Gvmnt & Community Relations	6,064	29,201	-	-	(23,138)	-	(46,463)	22,396	929
Oper Exp & Equip Total	\$ 1,158,264	\$ 511,872	\$ 247,005	\$ 1,893,372	\$ (1,493,984)	\$ -	\$ (136,924)	\$ (1,444,609)	\$ 87,548
Grand Total	\$ 6,764,114	\$ 3,212,049	\$ 247,005	\$ 1,893,372	\$ 1,411,689	\$ 2,964,678	\$ (341,198)	\$ (1,444,609)	\$ 232,817

Human Resources - Operating Fund	FY 2023-24 2nd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Human Resources VP	(6)	(6)	-	-	-		-	-	-	
Payroll & Benefits Svcs	(21)	(21)	-	-	-		-	-	-	
Revenue Total	\$ (27)	\$ (27)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Human Resources VP	619,963	348,867	-	-	271,096	457,224	-	-	(186,128)	
HR Exec Dir	782,100	284,886	-	-	497,214	163,857	-	-	333,357	
HR Inst'l Eqty & Compliance	810,760	359,401	-	-	451,359	359,247	-	-	92,112	
HR-Talent Acquisition	596,784	277,279	-	-	319,505	413,735	-	-	(94,230)	
Payroll & Benefits Svcs	908,304	357,838	-	-	550,466	335,346	-	-	215,120	
Estimated GSI/Merit Salary Increases	-	-	-	-	-	149,832	(119,866)	-	(29,966)	
Salaries & Wages Total	\$ 3,717,911	\$ 1,628,271	\$ -	\$ -	\$ 2,089,640	\$ 1,879,241	\$ (119,866)	\$ -	\$ 330,265	
Human Resources VP	496,171	105,331	25,043	14,280	351,517	-	-	109,440	242,077	
HR Exec Dir	-	22,965	1,150	-	(24,115)	-	-	23,033	(47,148)	
HR Inst'l Eqty & Compliance	4,110	60,990	54,753	-	(111,633)	-	-	63,782	(175,415)	
HR-Talent Acquisition	-	9,370	-	-	(9,370)	-	-	9,984	(19,354)	
Payroll & Benefits Svcs	9,949	12,961	20,189	2,419	(25,620)	-	-	20,401	(46,021)	
Oper Exp & Equip Total	\$ 510,230	\$ 211,618	\$ 101,134	\$ 16,699	\$ 180,779	\$ -	\$ -	\$ 226,640	\$ (45,861)	
Grand Total	\$ 4,228,115	\$ 1,839,863	\$ 101,134	\$ 16,699	\$ 2,270,419	\$ 1,879,241	\$ (119,866)	\$ 226,640	\$ 284,404	



STUDENT SUCCESS INITIATIVES

University Budget Office

Academic Affairs - SSI	FY 2023-24 2nd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Research	-	324	-	-	(324)	-	-	-	(324)	
Acad Success&UG Adv	1,237,968	490,376	-	-	747,592	723,271	-	-	24,321	
AA - CAL	18,389	4,674	-	-	13,715	-	-	13,715	-	
AA - CSBS	49,542	-	-	-	49,542	49,542	-	-	-	
Salaries & Wages Total	\$ 1,305,899	\$ 495,374	\$ -	\$ -	\$ 810,525	\$ 772,813	\$ -	\$ 13,715	\$ 23,997	
Acad Success&UG Adv	318,934	163,692	-	-	155,242	-	-	155,242	-	
Benefit Total	\$ 318,934	\$ 163,692	\$ -	\$ -	\$ 155,242	\$ -	\$ -	\$ 155,242	\$ -	
Research	71,177	3,500	2	-	67,675	-	-	63,839	3,836	
Graduate Studies	49,716	12,360	-	557	36,799	-	-	37,000	(201)	
Acad Success&UG Adv	171,343	6,255	5,549	-	159,539	-	-	159,056	483	
AA - CSBS	26,296	278	1,523	-	24,495	-	-	24,495	-	
AA - CNS	-	631	-	-	(631)	-	(631)	-	-	
Oper Exp & Equip Total	\$ 318,533	\$ 23,024	\$ 7,073	\$ 557	\$ 287,878	\$ -	\$ (631)	\$ 284,390	\$ 4,119	
Grand Total	\$ 1,943,366	\$ 682,090	\$ 7,073	\$ 557	\$ 1,253,645	\$ 772,813	\$ (631)	\$ 453,347	\$ 28,115	

Student Affairs - SSI	FY 2023-24 2nd Quarter Budget Review								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024
Stdnt Success & Edu Eqty	-	248,563	-	-	(248,563)	-	-	-	(248,563)
Dean of Students	140,020	54,303	-	-	85,717	-	-	-	85,717
Salaries & Wages Total	\$ 140,020	\$ 302,865	\$ -	\$ -	\$ (162,846)	\$ -	\$ -	\$ -	\$ (162,846)
Stdnt Success & Edu Eqty	-	132,456	-	-	(132,456)	-	-	-	(132,456)
Dean of Students	62,780	21,174	-	-	41,606	-	-	-	41,606
Benefit Total	\$ 62,780	\$ 153,630	\$ -	\$ -	\$ (90,850)	\$ -	\$ -	\$ -	\$ (90,850)
VP Student Affairs	1,070,979	-	-	-	1,070,979	-	-	-	1,070,979
Stdnt Success & Edu Eqty	404,734	97,653	3,695	-	303,386	-	-	-	303,386
Dean of Students	204,722	39,882	7,279	-	157,561	-	-	-	157,561
Oper Exp & Equip Total	\$ 1,680,435	\$ 137,535	\$ 10,974	\$ -	\$ 1,531,925	\$ -	\$ -	\$ -	\$ 1,531,925
Grand Total	\$ 1,883,235	\$ 594,031	\$ 10,974	\$ -	\$ 1,278,230	\$ -	\$ -	\$ -	\$ 1,278,230

FTO- SSI	FY 2023-24 2nd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
FTO - VP/Auditor	801,983	-	-	-	801,983	-	-	-	801,983	
ITS - CIO Admin Ofc	254,080	554,238	270,747	61,173	(632,078)	-	-	129,055	(761,133)	
Oper Exp & Equip Total	\$ 1,056,063	\$ 554,238	\$ 270,747	\$ 61,173	\$ 169,905	\$ -	\$ -	\$ 129,055	\$ 40,850	
Grand Total	\$ 1,056,063	\$ 554,238	\$ 270,747	\$ 61,173	\$ 169,905	\$ -	\$ -	\$ 129,055	\$ 40,850	



LOTTERY EDUCATION FUND

University Budget Office

Academic Affairs - Lottery	FY 2023-24 2nd Quarter Budget Review								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024
Acad Success&UG Adv	162,503	125,604	-	-	36,899	50,075	(13,175)	-	(1)
Salaries & Wages Total	\$ 162,503	\$ 125,604	\$ -	\$ -	\$ 36,899	\$ 50,075	\$ (13,175)	\$ -	\$ (1)
Acad Success&UG Adv	-	935	-	-	(935)	-	(935)	-	-
Benefit Total	\$ -	\$ 935	\$ -	\$ -	\$ (935)	\$ -	\$ (935)	\$ -	\$ -
Fac Aff/Bud&Plng/Prog	17,501	-	-	-	17,501	-	17,261	-	240
Graduate Studies	2,482	2	523	-	1,957	-	-	1,800	157
Acad Success&UG Adv	116,645	18,585	12,714	-	85,345	-	(501)	85,319	527
Enrollment Management	172,515	191,667	44,698	-	(63,849)	-	-	23,868	(87,717)
AA - JHBC	81,128	-	7,363	-	73,765	-	-	73,765	-
AA - COE	111,274	17,373	6,471	-	87,430	-	-	87,430	-
AA - CAL	77,250	18,267	-	-	58,983	-	-	58,983	-
AA - CNS	131,726	(10)	3,010	-	128,726	-	-	128,725	1
AA - CSBS	114,761	(1,921)	6,780	-	109,902	-	-	109,902	-
AA - Library	335,415	-	(1,585)	-	337,000	-	-	335,414	1,586
Oper Exp & Equip Total	\$ 1,160,697	\$ 243,963	\$ 79,974	\$ -	\$ 836,760	\$ -	\$ 16,760	\$ 905,206	\$ (85,206)
Grand Total	\$ 1,323,200	\$ 370,502	\$ 79,974	\$ -	\$ 872,724	\$ 50,075	\$ 2,650	\$ 905,206	\$ (85,207)

FTO - Lottery										
FY 2023-24 2nd Quarter Budget Review										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Multimedia & Immersive Tech	202,978	(4,026)	124,604	-	82,400	-	-	82,400	-	
Oper Exp & Equip Total	\$ 202,978	\$ (4,026)	\$ 124,604	\$ -	\$ 82,400	\$ -	\$ -	\$ 82,400	\$ -	



CAMPUS PARTNERS

University Budget Office

Academic Affairs - Campus Partners	FY 2023-24 2nd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	Carry-Forward/Revised Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Acad Affairs-Provost/VP	247,845	-	-	-	247,845	-	-	-	247,845	
Graduate Studies	4,155	-	-	-	4,155	-	-	-	4,155	
AA - JHBC	923,603	-	-	-	923,603	-	923,603	-	-	
AA - COE	81,236	-	-	-	81,236	-	-	-	81,236	
AA - CAL	116,111	-	-	-	116,111	-	-	116,111	-	
AA - CNS	253,462	-	-	-	253,462	-	-	-	253,462	
AA - CSBS	507,710	-	-	-	507,710	-	-	-	507,710	
Total Carry-Forward	\$ 2,134,122	\$ -	\$ -	\$ -	\$ 2,134,122	\$ -	\$ 923,603	\$ 116,111	\$ 1,094,409	
Acad Affairs-Provost/VP	-	(62,932)	-	-	62,932	-	-	-	62,932	
Graduate Studies	-	(12,320)	-	-	12,320	-	(12,000)	-	24,320	
AA - JHBC	-	(318,054)	-	-	318,054	-	318,054	-	-	
AA - COE	-	(14,360)	-	-	14,360	-	-	-	14,360	
AA - CAL	-	(100,336)	-	-	100,336	-	(18,000)	106,502	11,834	
AA - CNS	-	(32,284)	-	-	32,284	-	-	-	32,284	
AA - CSBS	-	(427,739)	-	-	427,739	-	-	-	427,739	
Revenue Total	\$ -	\$ (968,025)	\$ -	\$ -	\$ 968,025	\$ -	\$ 288,054	\$ 106,502	\$ 573,469	
Graduate Studies	-	3,776	-	-	(3,776)	24,520	-	-	(28,296)	
AA - JHBC	-	72,656	-	-	(72,656)	73,000	(146,000)	-	344	
AA - COE	-	28,689	-	-	(28,689)	-	-	-	(28,689)	
AA - CSBS	-	35,345	-	-	(35,345)	49,000	-	-	(84,345)	
Salaries & Wages Total	\$ -	\$ 140,467	\$ -	\$ -	\$ (140,467)	\$ 146,520	\$ (146,000)	\$ -	\$ (140,987)	
AA - JHBC	-	33,919	-	-	(33,919)	34,000	(68,000)	-	81	
AA - COE	-	416	-	-	(416)	-	-	-	(416)	
AA - CSBS	-	632	-	-	(632)	550	-	-	(1,182)	
Benefit Total	\$ -	\$ 34,967	\$ -	\$ -	\$ (34,967)	\$ 34,550	\$ (68,000)	\$ -	\$ (1,517)	
Acad Affairs-Provost/VP	-	163,079	-	-	(163,079)	-	-	-	(163,079)	
AA - JHBC	-	542,163	134,918	5,724	(682,805)	-	(1,027,657)	135,000	209,852	
AA - COE	-	67,235	-	-	(67,235)	-	-	-	(67,235)	
AA - CAL	-	153,049	-	-	(153,049)	-	-	-	(153,049)	
AA - CNS	-	193,048	18,589	5,940	(217,578)	-	-	62,500	(280,078)	
AA - CSBS	-	466,258	18,695	-	(484,953)	-	-	134,030	(618,983)	
Oper Exp & Equip Total	\$ -	\$ 1,584,833	\$ 172,203	\$ 11,664	\$ (1,768,700)	\$ -	\$ (1,027,657)	\$ 331,530	\$ (1,072,573)	
Grand Total	\$ 2,134,122	\$ 792,242	\$ 172,203	\$ 11,664	\$ 1,158,014	\$ 181,070	\$ (30,000)	\$ 554,143	\$ 452,801	



ENTERPRISE FUNDS

Academic Affairs - CEGE	FY 2023-24 2nd Quarter Budget Review								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Fund	YTD Actuals	Encumbrances	Pre-Encumbrances	Budget/Carry-Over	Balance as of 2nd Quarter	Projected Payroll / Benefit Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024
RV002 - TF441-CERF-Extend Educ Rev/Exp	-	-	-	9,224,621	9,224,621	-	-	-	9,224,621
RV003 - TF441-CEL Summer Session	-	-	-	1,242,102	1,242,102	-	-	-	1,242,102
RV004 - TF441-CEGE Self Support Winter	-	-	-	1,388,162	1,388,162	-	-	-	1,388,162
RV020 - TF-CERF-Early Start Program	-	-	-	18,584	18,584	-	-	-	18,584
Carry-Over Total		\$ -	\$ -	\$ 11,873,468	\$ 11,873,468	\$ -	\$ -	\$ -	\$ 11,873,468
RV002 - TF441-CERF-Extend Educ Rev/Exp	(8,347,600)	-	-	-	8,347,600	-	(2,882,216)	-	11,229,817
RV003 - TF441-CEL Summer Session	(59,573)	-	-	-	59,573	-	-	-	59,573
RV004 - TF441-CEGE Self Support Winter	(1,158,024)	-	-	-	1,158,024	-	12,980	-	1,145,044
RV020 - TF-CERF-Early Start Program	10,197	-	-	-	(10,197)	-	(12,225)	-	2,028
Revenues Total	\$ (9,555,000)	\$ -	\$ -	\$ -	\$ 9,555,000	\$ -	\$ (2,881,461)	\$ -	\$ 12,436,461
RV002 - TF441-CERF-Extend Educ Rev/Exp	2,291,587	-	-	-	(2,291,587)	\$ 2,534,616	-	-	(4,826,203)
RV003 - TF441-CEL Summer Session	7,363	-	-	-	(7,363)	-	-	-	(7,363)
RV004 - TF441-CEGE Self Support Winter	31,090	-	-	-	(31,090)	\$ 526,484	-	-	(557,573)
RV020 - TF-CERF-Early Start Program	70	-	-	-	(70)	-	-	-	(70)
Salaries & Wages Total	\$ 2,330,109	\$ -	\$ -	\$ -	\$ (2,330,109)	\$ 3,061,100	\$ -	\$ -	\$ (5,391,209)
RV002 - TF441-CERF-Extend Educ Rev/Exp	797,857	-	-	-	(797,857)	1,041,847	-	-	(1,839,704)
RV003 - TF441-CEL Summer Session	60,567	-	-	-	(60,567)	59,771	-	-	(120,338)
RV004 - TF441-CEGE Self Support Winter	18,582	-	-	-	(18,582)	26,862	-	-	(45,443)
RV020 - TF-CERF-Early Start Program	6,374	-	-	-	(6,374)	6,348	-	-	(12,722)
Benefits Total	\$ 883,380	\$ -	\$ -	\$ -	\$ (883,380)	\$ 1,134,828	\$ -	\$ -	\$ (2,018,208)
RV002 - TF441-CERF-Extend Educ Rev/Exp	3,141,008	1,116,313	30,729	-	(4,288,049)	-	-	1,126,228	(5,414,277)
RV003 - TF441-CEL Summer Session	(494,390)	-	-	-	494,390	-	-	33,279	461,111
RV004 - TF441-CEGE Self Support Winter	21,339	326	-	-	(21,665)	-	-	4,675	(26,340)
RV020 - TF-CERF-Early Start Program	3,910	-	-	-	(3,910)	-	-	3,910	(7,820)
Operating Exp & Equip Total	\$ 2,671,867	\$ 1,116,639	\$ 30,729	\$ -	\$ (3,819,234)	\$ -	\$ -	\$ 1,168,092	\$ (4,987,326)
Grand Total	\$ (3,669,644)	\$ 1,116,639	\$ 30,729	\$ 11,873,468	\$ 14,395,745	\$ 4,195,928	\$ (2,881,461)	\$ 1,168,092	\$ 11,913,185

STUDENT AFFAIRS - Health Center	FY 2023-24 2nd Quarter Budget Review								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Sub-Division / College	Budget	YTD Actuals	Encumbrances	Pre-Encumbrances	Balance as of 2nd Quarter	Projected Payroll / Benefit Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024
Carry-Over	304,625	-	-	-	304,625	-	-	-	304,625
Carry-Over Total	304,625	-	-	-	304,625	\$ -	\$ -	\$ -	\$ 304,625
Revenues	(7,710,542)	(7,710,542)	-	-	-	-	369,540	-	(369,540)
Revenues Total	(7,710,542)	(7,710,542)	-	-	-	\$ -	\$ 369,540	\$ -	\$ (369,540)
Salaries & Wages	-	1,652,492	-	-	(1,652,492)	2,134,837	-	-	(3,787,329)
Salaries & Wages Total	-	\$ 1,652,492	\$ -	\$ -	\$ (1,652,492)	\$ 2,134,837	\$ -	\$ -	\$ (3,787,329)
Benefits	-	956,710	-	-	(956,710)	1,331,460	-	-	(2,288,170)
Benefits Total	-	\$ 956,710	\$ -	\$ -	\$ (956,710)	\$ 1,331,460	\$ -	\$ -	\$ (2,288,170)
Oper Exp & Equip	7,923,962	522,152	322,999	11,328	7,067,483	-	-	275,326	6,792,157
Oper Exp & Equip Total	7,923,962	\$ 522,152	\$ 322,999	\$ 11,328	\$ 7,067,483	\$ -	\$ -	\$ 275,326	\$ 6,792,157
Grand Total	518,045	\$ (4,579,188)	\$ 322,999	\$ 11,328	\$ 4,762,906	\$ 3,466,297	\$ 369,540	\$ 275,326	\$ 651,744

STUDENT AFFAIRS - Hsg & Res Educ	FY 23/24 2nd Quarter Budget Review									
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Sub-Division / College	YTD Actuals	Encumbrances	Pre-Encumbrances	Carry-Over/Budget	Balance as of 2nd Quarter	Projected Payroll / Benefit Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Carry-Over	-	-	-	\$ -	-	-	-	-	\$ -	
Carry-over Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Revenues	(13,392,416)	-	-	-	13,392,416	-	79,927	-	13,312,489	
Revenues Total	\$ (13,392,416)	\$ -	\$ -	\$ -	\$ 13,392,416	\$ -	\$ 79,927	\$ -	\$ 13,312,489	
Salaries & Wages	730,150	-	-	-	(730,150)	763,748	-	-	(1,493,898)	
Salaries & Wages Total	\$ 730,150	\$ -	\$ -	\$ -	\$ (730,150)	\$ 763,748	\$ -	\$ -	\$ (1,493,898)	
Benefits	525,593	-	-	-	(525,593)	542,642	-	-	(1,068,235)	
Benefits Total	\$ 525,593	\$ -	\$ -	\$ -	\$ (525,593)	\$ 542,642	\$ -	\$ -	\$ (1,068,235)	
Contractual Services	435,626	1,057,142	77,967	-	(1,570,735)	-	-	101,693	(1,672,428)	
Utility	612,544	-	-	-	(612,544)	-	-	887,424	(1,499,968)	
Supplies & Services	193,729	65,939	496,656	-	(756,323)	-	-	50,000	(806,323)	
Services from University/Auxiliary	1,815,115	-	-	-	(1,815,115)	-	-	-	(1,815,115)	
Other OE&E	897,914	8	-	-	(897,922)	-	-	796,177	(1,694,099)	
Debt Service Payments	6,336,764	-	-	-	(6,336,764)	-	-	2,074,575	(8,411,339)	
Transfer to Repair & Maintenance Fund	-	-	-	-	-	-	200,000	-	(200,000)	
Oper Exp & Equip Total	\$ 10,291,693	\$ 1,123,088	\$ 574,623	\$ -	\$ (11,989,404)	\$ -	\$ 200,000	\$ 3,909,869	\$ (16,099,273)	
Grand Total	\$ (1,844,980)	\$ 1,123,088	\$ 574,623	\$ -	\$ 147,269	\$ 1,306,390	\$ 279,927	\$ 3,909,869	\$ (5,348,917)	

FTO - Parking Rev Fd	FY 2023-24 2nd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	YTD Actuals	Encumbrances	Pre-Encumbrances	Carry-Over/Budget	Balance as of 2nd Quarter	Projected Payroll / Benefit Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Carry-Over Budget	-	-	-	3,474,932	3,474,932	-	-	-	3,474,932	
Carry-over Total	\$ -	\$ -	\$ -	\$ 3,474,932	\$ 3,474,932	\$ -	\$ -	\$ -	\$ 3,474,932	
Revenues	(2,861,535)	-	-	-	2,861,535	-	(1,977,030)	-	4,838,565	
Revenues Total	\$ (2,861,535)	\$ -	\$ -	\$ -	\$ 2,861,535	\$ -	\$ (1,977,030)	\$ -	\$ 4,838,565	
Salaries & Wages	556,465	-	-	-	(556,465)	738,762	-	-	(1,295,227)	
Salaries & Wages Total	\$ 556,465	\$ -	\$ -	\$ -	\$ (556,465)	\$ 738,762	\$ -	\$ -	\$ (1,295,227)	
Benefits	308,269	10,331	-	-	(318,600)	375,816	-	-	(694,416)	
Benefits Total	\$ 308,269	\$ 10,331	\$ -	\$ -	\$ (318,600)	\$ 375,816	\$ -	\$ -	\$ (694,416)	
Contractual Services	79,166	95,327	3,756	-	(178,249)	-	-	189,236	(367,485)	
Utility	44,481	-	-	-	(44,481)	-	-	68,960	(113,441)	
Supplies & Services	29,135	1,359	410	-	(30,903)	-	-	17,445	(48,348)	
Services from University/Auxiliary	406,478	-	-	-	(406,478)	-	-	391,099	(797,577)	
Repair & Maintenance	102,600	121,279	-	-	(223,879)	-	-	17,445	(241,323)	
Other OE&E	287,494	234,407	100,120	-	(622,021)	-	-	318,373	(940,394)	
Debt Service Payments	1,708,626	-	-	-	(1,708,626)	-	-	362,438	(2,071,064)	
Oper Exp & Equip Total	\$ 2,657,979	\$ 452,373	\$ 104,286	\$ -	\$ (3,214,638)	\$ -	\$ -	\$ 1,364,995	\$ (4,579,633)	
Grand Total	\$ 661,178	\$ 462,704	\$ 104,286	\$ 3,474,932	\$ 2,246,764	\$ 1,114,578	\$ (1,977,030)	\$ 1,364,995	\$ 1,744,221	

FTO - Fine & Forfeitures	FY 2023-24 2nd Quarter Budget Review									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Sub-Division / College	YTD Actuals	Encumbrances	Pre-Encumbrances	Carry-Over/Budget	Balance as of 2nd Quarter	Projected Payroll / Benefit Expenditures	Projected Reimbursements / Transfers / Revenues	Projected OE&E Expenditures	Projected Balance on 6/30/2024	
Carry-Over Budget	-	-	-	791,260	791,260	-	-	-	791,260	
Carry-Over Total	\$ -	\$ -	\$ -	\$ 791,260	\$ 791,260	\$ -	\$ -	\$ -	\$ 791,260	
Revenues	(231,301)	-	-	-	231,301	-	(286,616)	-	517,917	
Revenues Total	\$ (231,301)	\$ -	\$ -	\$ -	\$ 231,301	\$ -	\$ (286,616)	\$ -	\$ 517,917	
Salaries & Wages	245	-	-	-	(245)	-	-	-	(245)	
Salaries & Wages Total	\$ 245	\$ -	\$ -	\$ -	\$ (245)	\$ -	\$ -	\$ -	\$ (245)	
Benefits	-	-	-	-	-	-	-	-	-	
Benefits Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Oper Exp & Equip	388,711	259,847	234,647	-	(883,205)	-	-	354,635	(1,237,840)	
Oper Exp & Equip Total	\$ 388,711	\$ 259,847	\$ 234,647	\$ -	\$ (883,205)	\$ -	\$ -	\$ 354,635	\$ (1,237,840)	
Grand Total	\$ 157,654	\$ 259,847	\$ 234,647	\$ 791,260	\$ 139,112	\$ -	\$ (286,616)	\$ 354,635	\$ 71,093	



REFERENCE MATERIALS

2023-24 Quarterly Budget Review Timeline

Mid-Year/Second Quarter 2023-24

Task Description	Date	Responsibility
Mid-year Timeline Distributed to Division Budget Officers	January 5	University Budget Office
December Month-end Close	January 10 (approx.)	Financial Services
Prepare and Send Quarterly Review Worksheets to Divisions	19-Jan	University Budget Office
One-on-one-assistance (by request)	January 22 - February 12	University Budget Office <u>and</u> Divisions
Mid-year Analysis Performed	January 22 - February 12	Divisions
Mid-Year Reports Submitted to University Budget Office	February 12 - February 19	Division Budget Officers/Vice Presidents
Mid-Year Reports Reviewed	February 20 - March 4	University Budget Office
Comprehensive Mid-year Reports Reviewed	March 5 - March 11	University Budget Office, AVPFTO <u>and</u> CFO
Comprehensive Mid-year Reports submitted to the Cabinet	March 13 (approx.)	CFO

4 Weeks



Origination 10/12/2017
Effective 5/12/2022
Last Revised 9/8/2020
Next Review 5/12/2023

Owner Jeni Kitchell:
Executive Budget
Director
Area Business and
Finance
Codes ICSUAM
02002.00

Budget Oversight

Policy

It is the policy of the CSU that the campus chief financial officer ensure budget reviews occur during the fiscal year that compare budgeted and actual revenues and expenditures and take action to resolve any discrepancies.

Each campus and the chancellor's office must establish written policies and procedures that specify the minimum level and frequency of reviews to monitor budget performance.

Reviews to compare budgeted and actual revenues and expenditures must be documented, occur at least twice per year, and include any actions taken to resolve discrepancies. The documentation should be retained in accordance with campus written retention policies. Documentation should include details on the research to be conducted, a resolution plan, expected and final completion dates.

References

- [California State Auditor Report 2016-122, April 2017](#)
- [Parts d. and h. of Section VI of the Standing Orders of the Board of Trustees of the California State University](#)
- [Education Code, Division 8, Part 55, Chapter 6, and Article 2 §89720 et seq. and Article 4 §89756](#)
- [Executive Order 1000 Delegation of Fiscal Authority and Responsibility](#)

Authority

This policy is issued pursuant to [Section II of the Standing Orders of the Board of Trustees of the California State University](#), and as further delegated by the [Standing Delegations of Administrative](#)

Authority.

All Revision Dates

9/8/2020, 10/12/2017

Approval Signatures

Step Description	Approver	Date
EVC	Steven Relyea: Executive Vice Chan & CFO	5/12/2022
Area Manager/Owner	Bradley Wells: Assoc VC, Business & Finance	5/11/2022
Area Manager/Owner	Jeni Kitchell: Executive Budget Director	5/2/2022

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Budget Oversight Policy

Reviewed By: Administrative Council on February 06, 2019

Approved By: President Morales on February 18, 2019

Reviewed By: Administrative Council on December 08, 2022

Approved By: President Morales on March 02, 2023

Effective October 12, 2017, the Integrated CSU Administrative Manual (ICSUAM Section 2002.00) formalized and established a systemwide policy on budget oversight and specified that each campus must establish policies and procedures to periodically monitor campus budget performance through the fiscal year.

Policy Purpose:

To establish the policy and procedures governing the fiscal review and monitoring of the campus's budget performance.

Policy Scope:

The scope of this policy includes comprehensive budgetary reviews of all revenues and expenditures supported by General/Operating fund(s) and Enterprise funds. Campuswide reviews comparing budgeted and actual revenues and expenditures, including Cabinet discussion and remediation of concerns, must be documented.

As part of its commitment toward budget oversight, the campus will conduct 2nd and 3rd quarter review of budget-to-actuals and year-end budget balance projection.

- The University Budget Office will provide summarized Operating Fund ***budget-to-actual reports*** at the division/college level to divisions at the end of 2nd and 3rd fiscal quarter.
- The Division Budget Officers, after consultation with their respective Vice Presidents, report back to the Budget Office the ***projected year-end budget balance available***.
- The University Budget Office will conduct a comprehensive review and prepare a management report for presentation to the Cabinet.
- The Vice Presidents are expected to bring forward any concerns for their respective areas to the Cabinet for discussion and remediation.
- The University Budget Office will also provide the budget-to-actual reports and year-end budget balance projections for University Budget Advisory Committee meetings.

Roles, Responsibilities, and Authority:

The Vice President for Finance and Administrative Services has overall responsibility for campus budget oversight.

The Associate Vice President for Finance and Administrative Services is responsible for enforcing the university budget oversight policy under the leadership of the Vice President for Administration & Finance/CFO.

The Executive Director of Budget & Resource Management will establish and maintain internal processes to provide guidance to the campus community through the fiscal review process/financial assessment and implement Cabinet recommendations as appropriate.

Division Vice Presidents will assign responsibility of the division budget management to their respective Budget Officers and bring forward any concerns for their respective areas to the Cabinet for discussion and remediation.

Division/Enterprise Budget Officers will oversee management and integrity of the division's budget, ensuring compliance with all university regulations concerning management of the related budget(s), confidentiality or records, and other related provisions on behalf of the Vice President for their respective divisions. The responsibilities include:

- Verify expenditures are authorized, appropriate, and accurate.
- Verify the accuracy of budget allocations.
- Ensure funds are expended for their intended purposes and within the designated time periods.
- Ensure baseline permanent funding will be in place for all permanent employees.
- Document an action plan prior to end of fiscal year for resolving any anticipated budgetary salary structural deficits.
- Perform financial projections at the end of 2nd and 3rd fiscal quarters.
- Complete the *Budget-to-Actual Reports* and submit them to the University Budget Office.

The University Budget Advisory Committee will review the budget-to-actual reports and year-end budget balance projections in its meetings.

Resources and Reference Materials:

[Education Code, Division 8, Part 55, Chapter 6, and Article 2 §89720 et seq. and Article 4 §89756](#)

[Board of Trustees of the California State University, Standing Orders, Section VI, Parts d and h Executive Order 1000 Delegation of Fiscal Authority and Responsibility](#)

[Integrated CSU Administrative Manual, Section 2000 Budget, Policy Number 2002.00](#)

[California State Auditor Report 2016-122, April 2017](#)